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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL (L) NO. 640 OF 2006

The Commissioner of Income Tax ... Appellant

Versus

M/s. Cheminova India Limited ... Respondent

Mr. P.S. Sahadevan for the Appellant.

Mr. A.K. Jasani for Respondent.

CORAM: F.I. REBELLO &
J.P. DEVADHAR, JJ.
DATED: OCTOBER 15, 2007

P.C.

. The appeal was filed on the following question of law.

> "Whether, in the facts and in the circumstances of the case and in law the Hon'ble ITAT was right in holding that payments made towards Provident Fund are allowable as deduction even if the cheques have been presenetd after the due dates?"

. This court in CIT Vs. Maharashtra State Seeds Corporation in Income Tax Application No. 14 of 2000 dated 25.11.2000 has also taken a view that if

the amount is paid within the grace period, then it would be said to be paid within the due date and amount will be allowed to be deducted as expenditure. This issue was furhter considered and reiterated by this court in Income Tax Appeal Nko. 1155 of 2007 in Commissioner of Income Tax Vs. WMI Cranes Ltd. decided on 9th October, 2007.

. Considering the above, the question as raised would not arise. Consequently appeal dismissed.

(J.P. DEVADHAR, J.) **(F.I.REBELLO, J.)**